



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, April 23, 2014 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	May 21, 2014

MEMBERS PRESENT

Jeffrey Premo, Professional Member, President
Kathryn Schultz, Professional Member, Secretary
Karen Smith, Professional Member
Gary Pippin, Public Member
Robert Mosch, Professional Member
Robert Paretta, Educational Member

ABSENT

Judith Scarborough, Professional Member
John McManus, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Mr. Premo called the meeting to order at 9:09 am.

REVIEW OF MINUTES

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the minutes dated February 19, 2014. The motion carried unanimously.

NEW BUSINESS

Public Hearing on Proposed Changes to Regulations

Deputy Attorney General Kevin Maloney went on record at 9:10 a.m. Mr. Maloney stated that the hearing is to adopt proposed amendments to the Rules and Regulations which published on January 1, 2014 in the Registrar. Court Reporter marked as Board exhibit #1 as the publication of hearing in the News Journal Newspaper and Board exhibit #2 as the publication of hearing in the Delaware State Newspaper.

Mr. Maloney advised of changes reflected in the amended Rules and Regulations. There was no public comment at the meeting. Written comment will be accepted 15 days after the hearing.

The Board will deliberate on the proposed regulations at the June meeting.

The hearing went off record at 9:12 a.m.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Yuki Takahashi, Anqi Mu, Silvia Guylain Mbouyo, Michele Rago, Shlomit Halevy, Susana Pichardo-Alegria, Victoria Shifrin, Yong Johnson, Hitomi Barbara, Alexei Kuzmenko, Dharmeshkumar Patel, Ji-Eun Lee and Liliane Underwood. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Hansaben Patel pending more experience. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Pamela Recht pending 13 more semester hours of college education. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Ping Sheng, pending an updated Affidavit of Supervised Work Experience form from her supervisor with detailed descriptions of the duties that Ms. Sheng performed. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Urceline Pemberton, Ching Ying Chan, John Caldwell and Kaushik Sheth. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to propose to deny the firm application of Lau Associates LLC. The only principal is a corporation; the principal has to be an individual. Also, the name is misleading as to the organization. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin to ratify the CPA Certificate applications of Jaehoon Kwon, Brian Baran, Abhimanyu Vinayek, and Jongseo Kim. The motion carried unanimously.

Complaint Status

04-03-11	Assigned to Hearing Officer
04-03-13	Referred to AG
04-02-12	Awaiting Formal Complaint
04-04-12	Assigned to Board
04-02-13	Assigned to Hearing Officer
04-01-13	Open
04-12-12	Closed
04-13-12	Referred to AG
04-04-13	Closed
04-05-13	Referred to AG for Prosecution
04-06-13	Closed
04-07-13	Closed
04-08-13	Open
04-09-13	Open

OTHER BUSINESS BEFORE THE BOARD

Update on ALD

Ms. Brown informed the Board that Ms. Greenly (DPR's Information System Project Leader) is working on the second test file to send to NASBA, incorporating their feedback that they provided. Ms. Greenly advised Ms. Brown that she should have second test file to NASBA by May 2nd.

Discussion of Section 121- Nancy Wolf

Mr. Maloney stated that according to Section 118 the Board doesn't have direct authority to issue civil penalties against an unlicensed and/or uncertificated practitioner. The reason the Board was able to issue civil penalties against Ms. Wolf is because she had a CPA certificate. Mr. Mosch questioned if Ms. Wolf has ever paid the fines and Mr. Maloney stated that a debt collection complaint may have been filed against her.

Possible Regulation Amendment (Sections 11.2.1 & 11.2.2.2)

Mr. Maloney handed out the proposed regulations draft for the Board to review.

Proposed Regulation Amendment

See "Public Hearing on Proposed Changes to Regulations" under New Business.

Delaware Code

Mr. Premo will email Ms. Scarborough and ask her to send the clean copy of the latest version of the code to him and the Board.

PUBLIC COMMENT

Ms. Rubenstein inquired about Norman Lowe's certificate that was issued in 1999. Mr. Lowe is not able to be found on the website for licensure verification. Ms. Brown informed her that she will do some research when she gets back to the office. Ms. Brown instructed Ms. Rubenstein to have Mr. Lowe contact her regarding this issue.

NEXT SCHEDULED MEETING

The next meeting will be held May 21, 2014 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Premo, seconded by Mr. Paretta, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:15 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II